

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Magnuski  
DOCKET NO.: 02-30298.001-I-1  
PARCEL NO.: 08-36-103-024-0000

The parties of record before the Property Tax Appeal Board are Michael Magnuski, the appellant, and the Cook County Board of Review.

The subject property is improved with a part-one and part-two story, 41 year old, masonry and block constructed auto repair facility containing approximately 4,000 square feet of building area. The improvements are located on an 8,758 square foot site located in Elk Grove Township, Cook County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$150,000 as of January 1, 2000. In addition, the appellant also submitted a copy of a decision issued by the Property Tax Appeal Board under docket number 01-24854.001-C-1 wherein the total assessment was reduced to \$57,000 based upon this same appraisal report. Furthermore, in the appeal petition the appellant indicated that the subject's final assessment for 2002 was \$82,291. The subject's assessment reflects a market value of approximately \$216,555 using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5A property of 38%. Based on this evidence the appellant requested the subject's total assessment be reduced.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	15,758
IMPR.:	\$	41,242
TOTAL:	\$	57,000

Subject only to the State multiplier as applicable.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the Cook County Board of Review was found to be in default on February 15, 2008, pursuant to Section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill. Admin. Code Sec. 1910.69(a)).

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted an appraisal estimating the subject property had a market value of \$150,000 as of January 1, 2000. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board and is found to be in default pursuant to Section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill. Admin. Code Secs. 1910.40(a) and 1910.69(a)). The Board has examined the information submitted by the appellant and finds that the subject property had a market value of \$150,000 as of January 1, 2002. The Board further finds that since market value has been established the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5A property of 38% shall apply. (86 Ill. Admin. Code Sec. 1910.50(c)(3)).

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.